Corrigendum Details

Corrigendum Details

Modified On: 2026-08-21 16:24:17	Bid extended to **2026-08-28 16:00:00** (Auto Extension)
	Bid Opening Date: **2026-08-28 16:30:00** (Auto Extension)
Modified On: 2026-08-14 16:00:25	Bid extended to **2026-08-21 16:00:00** (Auto Extension)
	Bid Opening Date: **2026-08-21 16:30:00** (Auto Extension)

View(s)

View(s)

बिड संख्या/Bid Number: GEM/2026/B/7825005
दिनांक /Dated: 24-07-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	14-08-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	14-08-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	120 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Power
विभाग का नाम/Department Name	Hydro Power
संगठन का नाम/Organisation Name	Nhpc Limited
कार्यालय का नाम/Office Name	Contracts Civil Nhpc Limited Sector 33 Faridabad
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :hod1.nhpc.hy@gembuyer.in Buyer Email id: buycon1.rhpcl.jk@gembuyer.in
वस्तु श्रेणी /Item Category	Hiring of Consultants - Milestone/Deliverable Based - Empanelment of Firms that is LLPs of Chartered Accountants (CA) or Cost Accountants (CMA) for appointment as GST Auditors for the Financial Year FY 2025-26 to 2028-29; Empanelment of Firms that is..
अनुबंध अवधि /Contract Period	4 Year(s) 2 Day(s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/**Bid Details**	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / **Minimum number of bids required to disable automatic bid extension**	30
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / **Number of days for which Bid would be auto-extended**	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / **Number of Auto Extension count**	2
बिड से रिवर्स नीलामी सक्रिय किया/**Bid to RA enabled**	No
बिड का प्रकार/**Type of Bid**	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /**Time allowed for Technical Clarifications during technical evaluation**	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / **Estimated Bid Value in INR (Inclusive of all taxes)**	2136000
Payment Timelines	Payments shall be made to the Seller within **45** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/**Evaluation Method**	Total value wise evaluation
मध्यस्थता खंड/**Arbitration Clause**	No
सुलह खंड/**Mediation Clause**	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15

ट्रेड्स भुगतान संबंधी विवरण/TReDS Payment Details

This Bid provides for Trade Receivables Discounting System (TReDS) as Preferred mode of payment. For MSME sellers, payments may be processed through a TReDS exchange in which the Buyer is registered, subject to applicable policy and regulatory guidelines. Accordingly, sellers intending to avail payment through TReDS are required to be registered with at least one TReDS exchange in which the buyer is registered.

1. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the OM_No.1_4_2021_PPD_dated_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
2. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope Of work:1784885583.pdf

Profile of Consultants:1784885588.pdf

Hiring Of Consultants - Milestone/Deliverable Based - Empanelment Of Firms That Is LLPs Of Chartered Accountants (CA) Or Cost Accountants (CMA) For Appointment As GST Auditors For The Financial Year FY 2025-26 To 2028-29; Empanelment Of Firms That Is.. (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	Empanelment of Firms that is LLPs of Chartered Accountants (CA) or Cost Accountants (CMA) for appointment as GST Auditors for the Financial Year FY 2025-26 to 2028-29
Consultant's Profile	Empanelment of Firms that is LLPs of Chartered Accountants (CA) or Cost Accountants (CMA) for appointment as GST Auditors for the Financial Year FY 2025-26 to 2028-29
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
एडऑन /Addon(s)	

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Hemant Kumar	121003,Finance Division, NHPC Limited, NHPC Office Complex, Faridabad, Haryana	Project / Lumpsum Based	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. **Buyer Added Bid Specific SLA**

   Text Clause(s)

   As per EOI Document

2. **Generic**

   Buyer Organization specific Integrity Pact shall have to be complied by all bidders. Bidders shall have to upload scanned copy of signed integrity pact as per Buyer organizations policy along with bid. Click here to view the file

3. **Buyer Added Bid Specific SLA**

File Attachment [Click here to view the file](#).

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or

notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the सामान्य नियम और शर्तें/General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

NHPC LIMITED

(A GOVT. OF INDIA NAVRATNA ENTERPRISE)

CIN: L40101HR1975GOI032564

Expression of Interest (EOI)

For

"Empanelment of Firms/LLPs of Chartered Accountants (CA) / Cost Accountants (CMA) for appointment as GST Auditors fo the Financial Year FY 2025-26 to 2028-29 "

Tender Reference No.: NH/CCW/CC-II/CO-474/PR10026/79

July, 2026

REGD.OFFICE: NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA), INDIA

Table of Contents

Annexures

LETTER OF INVITATION

NHPC Limited
Sector-33, Faridabad, Haryana – 121003
CIN: L40101HR1975GOI032564

No. NH/CCW/CC-II/CO-474/PR10026/79 Dated: 08.07.26

NHPC Limited invites Expression of Interest (EOI) from Eligible Indian Organizations i.e. Firms/LLPs of Chartered Accountants (CA) / Cost Accountants (CMA) in single stage- one part bidding basis Cover-I: Technical Application for **"Empanelment of Firms/LLPs of Chartered Accountants (CA) / Cost Accountants (CMA) for appointment as GST Auditors for the Financial Year FY 2025-26 to 2028-29 ".** The Scope of work along with detailed Terms & Conditions, Selection Criteria and Schedule of Fees etc. together with Annexure – I (Part I & Part II), to VII are as per the EOI Document. The empanelment/selection of the GST auditors shall be based on the qualifying criteria given in EOI document.

1. The complete EOI Document can be viewed and downloaded from GeM Portal https://gem.gov.in The site can also be viewed through NHPC Website(www.nhpcindia.com), www.icmai.in / www.pdicai.org. The The offer is to be submitted online on https://gem.gov.in upto offer Submission Closing Date & Time of tender.

2. The brief details of EOI are as under:

Sl. No.	Particulars	Description
i)	Mode of EOI	Through GeM Portal Cover-I: Technical Applications
ii)	Tender ID No.	GEM/2026/B/7825005
iii)	Tender Reference No.	NH/CCW/CC-II/CO-474/PR10026/79
iv)	Period of validity of Application	120 days
v)	Empanelment Period	04 (Four) years
vi)	EOI Inviting Authority	General Manager (CC-II), 2nd Floor, Jyoti Sadan, NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)
vii)	Venue for opening of application	Contracts Civil Division, 2nd Floor, Jyoti Sadan, NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)

3. The Critical dates of EOI are as under:

Sl. No.	Particulars	Date	Time
i)	Publishing Date & Time	24.07.2026	As per GeM portal
ii)	Online Application Submission Start Date & Time	24.07.2026	As per GeM portal

iii)	Online Application Submission Closing Date & Time (The online submission date & time will be automatically extended twice to 7 days if bid received is less than 30)	14.08.2026	As per GeM portal
iv)	Application Opening Date & time (Cover-I)	14.08.2026	As per GeM portal

In case of auto extension of online submission dates of the EOI on the GeM Portal, the date of opening of the online applications will accordingly be shifted.

4. All bidders who are Class-I Local Supplier under Public Procurement (Preference to Make in India) order for Goods/ Services/ Works issued by Department of Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry Order No. P-45021/2/2017-PP (BE-II) dated 16th September, 2020 or as amended are only eligible. Further, Local content / Class-I local supplier etc. Further, Local content / Class-I local supplier etc. define in EOI clause-6.6, in this regard bidders must submit undertaking as per Format enclosed.

5. Bidders shall not have been banned/ de-listed/ black listed/ de-barred from business on the ground mentioned in para 6 of Guidelines on Banning of Business dealings. Self-declaration in this regard is to be submitted as per the enclosed proforma.

6. At any time prior to the deadline for submission of application, the Employer may amend the EOI Document by issuing corrigendum/ addenda which shall be notified on Gem Portal https://gem.gov.in and www.nhpcindia.com. Therefore, the applicants are advised to visit the site regularly before deadline for submission of application.

7. Bidders will submit & upload duly signed documents/ certificates as defined in the EOI. Failure to produce the certificates shall make the bid non-responsive.

8. Bidder shall comply with the provisions of "Restrictions under Rule 144(xi) of the General financial Rules (GFRs) 2017" dated 23.07.2020 and subsequent clarifications regarding restriction on the bidders from the countries sharing land border with India.

9. Online submission of the application will not be permitted on the portal after expiry of submission time and the applicant shall not be permitted to submit the same by any other mode.

10. Application will be opened as per the schedule at the aforesaid venue. In case the office happens to be closed on the date of opening of applications as specified, the same will be opened on the next working day at the same time and venue.

11. The applications, as well as all correspondence and documents relating to the selection exchanged by the applicants and the Employer, shall be in the English language.

12. Employer reserves the rights to cancel the EOI process at any time before its finalization without assigning any reasons thereof.

Yours faithfully,

General Manager (CC-II),
Contracts (Civil) Division, 2nd Floor, Jyoti sadan,
NHPC Office Complex, Sector-33,
Faridabad-121003 (Haryana),
Tele # 0129-2254677
E-mail: contcivil2-co@nhpc.nic.in

EOI DOCUMENT

EOI Document

1.0 Introduction:

NHPC Ltd. a Navratna Enterprise of the Govt. of India with an authorised share capital of Rs. 17,500 Crore with an investment base of over Rs.96000 crore (approx.) is ranked as a premier organization in the country for development of hydropower..

2.0 Projects/Power Stations/Units for which GST Auditors are to be empanelled:

Company intends to empanel/appoint Firms/LLPs of Chartered Accountants / Cost Accountants as GST Auditors for its 24 GSTIN registrations which include Projects/Power Stations/Units located in the States of Andaman & Nikobar, UT of Chandigarh, Delhi, Haryana, UT of J&K, UT of Ladakh, Bihar, Himachal Pradesh, Punjab, Uttarakhand, Uttar Pradesh, Arunachal Pradesh, Assam, Manipur, Sikkim, Tamilnadu, Kerala, Maharashtra, Rajasthan, West Bengal, Gujrat, Andhra Pradesh and Odisha..

2.1 All the Projects/Power Stations/Units have been categorised in Six Zones viz. Zone-I Zone-II, Zone- III, Zone-IV, Zone-V & Zone-VI based on their geographical locations and practical suitability of conducting the audit. The Company shall empanel/appoint audit Firms/LLPs for each zone separately for carrying out GST Audit of all the units falling under respective zone.

In case of non-participation/response from a particular zone, NHPC at its discretion, may appoint GST auditor from panel of other zone.

2.2 The detailed list indicating name of States under Zone-I to Zone-VI mentioning Principal Place of Business/Additional Place of Business are given hereunder:

Zone I

Sl. No.	State	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
1	Haryana	CORPORATE OFFICE (FARIDABAD), NHPC Office Complex, Sector-33, Faridabad 121003.	-
2	Haryana	Power Trading Cell, NHPC Office Complex, Sector-33, Faridabad 121003.	-
3	Delhi	Camp Office, NHPC VIP Guest House, Khel Gaon, New Delhi.	-
4	Rajasthan	WIND POWER PROJECT, JAISALMER ,150, Indira Colony, Jaisalmer, Rajasthan 345001.	-
5	Maharashtra	L.O. MUMBAI ,203-204, Keshava Building, Bandra Kurla Complex, Bandra (East), Mumbai 400051.	-
6	Kerala	NHPC CO-ORDINATE OFFICE, , TC No 12/1446 1, 3rd Floor Of , Anert Head Quarters, Vanchiyoor, Thiruvananthapuram, Kerala.	-

7	Andaman and Nicobar Islands	LO PORTBLAIR, No.-4, Pathergudda, Port Blair, South Andaman.	-
8	Tamil Nadu	SOLAR POWER PROJECT-BATLAGUNDU , 13, Sowbakya Nagar, Madhuri Road, Batlagundu, Dindigul.	-
9	Odisha	SOLAR POWER PROJECT-ODISHA, Landeihil, Jagannath Prasad, landeihil, Ganjam, Odisha, 761121.	-
10	Bihar	BIHAR RURAL ROAD PROJECT, Plot no. 386, Rahul Nagar, Khabra, Muzaffarpur, Bihar,PIN-843146.	-
11	Gujrat	Renewable Energy and Green Hydrogen Division, 17, 1711, NAVRATNA CORPORATE PARK, Ambli Bhopal Road, Ambali, Ahmedabad, Ahmedabad, Gujarat, 380058	-
12	Andhra Pradesh	SOLAR POWER PROJECT-1st Floor, Vidyut Soudha,Premises/Door No.48-12-6, Time Office Building, Gunadala, Vijayawada, NTR, Andhra Pradesh, 520004	-

Note: GST Audit of all above GSTIN under Zone I shall be carried out at NHPC's Corporate Office, Faridabad.

Zone II

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
1	Jammu & Kashmir	SALAL POWER STATION , P.O. Jyotipuram, Via Reasi, Distt. Reasi, Jammu & Kashmir ,PIN-182312.	URI - I ,Gingle, P.O. Mohra, Distt. Baramulla,Jammu & Kashmir,PIN-193122.
2	Jammu & Kashmir		DULHASTI POWER STATION ,Chenab Nagar, Sector-II, Kishtwar, Distt. Kishtwar, Jammu & Kashmir PIN-182206.
3	Jammu & Kashmir		SEWA-II POWER STATION ,Mashka, Distt. Kathua, Jammu & Kashmir. PIN-176325.
4	Jammu & Kashmir		URI - II ,NHPC Office cum residential complex, Nowpora, Uri, Distt. Baramulla, Jammu & Kashmir, PIN-193123 .
5	Jammu & Kashmir		KISHANGANGA PROJECT ,Karalpora, Distt. Bandipora ,Jammu & Kashmir,PIN-193502.

6	Jammu & Kashmir		REGIONAL OFFICE-JAMMU including Sawal kot HEP, JDA Commercial Complex, Plot No.1, NARWAL, JAMMU (J&K), PIN-180006.
7	Ladakh	NIMMO BAZGO POWER STATION, Lower Skara, Leho, Near Bsnl Complex, Leh, Ladakh (J&K), Pin-194101.	CHUTAK POWER STATION ,P.O. MINJI, Distt.. Kargil (LADAKH), Jammu & Kashmir. PIN-193108.

Note:- GST Audit of all above GSTIN under Zone II shall be carried out at Salal Power station and Nimmo Bazgo Power Station .

<u>Zone- III</u>

Sl. No.	**State/UT**	**Principal place of business and its address for the purpose of GST**	Name and address of additional place of business
1	Punjab	LO PATHANKOT, Transit Camp/ Guest House, Church Road, Pathankot 145001.	-
2	Himachal Pradesh	REGIONAL OFFICE-BANIKHET, P.O. BANIKHET, DISTT.CHAMBA (H.P),PIN-176303.	BAIRASIUL POWER STATION, P.O. Surangani, Distt. Chamba, Tehsil-Salooni Chamba (H.P.),PIN-176317.
3	Himachal Pradesh		CHAMERA POWER STATION-I, Khairi, Distt. Chamba, Himachal Pradesh ,PIN-176325 .
4	Himachal Pradesh		CHAMERA POWER STATION-II ,P.O. Karian, Distt. Chamba, Himachal Pradesh ,PIN-176310.
5	Himachal Pradesh		PARBATI -II PROJECT including Dugar HE Project, P.O. Nagwain, Distt. Mandi (H.P.), Pin-175121.
6	Himachal Pradesh		CHAMERA POWER STASTION-III, Village Dharwala, PO – 9, Distt. – Chamba, Himachal Pradesh PIN-176311.
7	Himachal Pradesh		PARBATI-III , Village: Behali, P.O. Larji, Distt. Kullu (H.P.), Pin-175122.

8	Himachal Pradesh		Dugar H.E. Project, Parbati Complex, P.O. Nagwain, Mandi, HP-175121
9	Chandigarh (U/T)	Regional Office, Chandigarh , BAYS 74-75, LIASION OFFICE, NHPC LTD., DAKSHIN MARG, SECTOR-31A, Chandigarh-160030.	-

Note:- GST Audit of all above GSTIN under Zone III shall be carried out at Regional Office-Banikhet .

Zone IV

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Address of Additional place of business
1	Uttarakhand	TANAKPUR POWER STATION ,P.O. Banbassa, Distt. Champawat Uttarakhand PIN-262310.	DHAULIGANGA POWER STATION, Post Box No.1, Tapovan, Dharchula, Distt. Pithoragarh, Uttarakhand PIN-262545.
2	Uttarakhand		DHAULIGANGA INTERMEDIATE, Post Box No.1, Tapovan, Dharchula, Distt. Pithoragarh, Uttarakhand .
3	Uttar Pradesh	L.O. LUCKNOW , Liaison Office, TC-43/V Vibhuti Khand, Gomti Nagar, Lucknow, 226010.	-

Note:- GST Audit of all above GSTIN under Zone IV shall be carried out at Tanakpur Power Station & L.O.LUCKNOW.

Zone V

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
1	Sikkim	TEESTA-V POWER STATION,Balutar, P.O. Singtam, East Sikkim (Sikkim),PIN-737134	RANGIT POWER STATION ,P.O Rangit Nagar, South Sikkim ,PIN-737111
2	Sikkim		TEESTA-IV PROJECT, P.O. Singtam, East Sikkim (Sikkim),PIN-737134
3	Sikkim		Teesta-VI Project, Balutar, Singtam, Distt : East Sikkim-737134

4	West Bengal	TLDP-IV Power Station , Kalijhora, P.O. Kalijhora Bazar, Distt. Darjeeling (W.B.), PIN-734320	TLDP-III POWER STATION, Rambi Bazar, P.O. Reang, Distt. Darjeeling (W.B.), PIN-734321
5	West Bengal		REGIONAL OFFICE - SILIGURI ,Vidyut Nagar, P.O. Satellite Township, Siliguri, Pin-734015

Note:- GST Audit of all above GSTIN under Zone V shall be carried out at Teesta-V Power Station and TLDP-IV Power Station.

Zone VI

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
1	Arunachal Pradesh	REGIONAL OFFICE-ITANAGAR ,C-Sector, Itanagar, Distt. Papumpare, Arunachal Pradesh 791111	DIBANG BASIN PROJECT ,Mayu Sector, P.O. ROING, Distt. Lower Dibang Valley, Arunachal Pradesh PIN-792110
2	Arunachal Pradesh		SUBANSIRI LOWER PROJECT ,Kolaptukar, Distt. Lower Subansiri Arunachal Pradesh PIN-792110
3	Arunachal Pradesh		Siang Basin Projects, P.O. Pasighat, Arunachal Pradesh-791102
3	Assam	SUBANSIRI LOWER PROJECT , P.O. GERUKAMUKH, DISTT. DHEMAJI (ASSAM), PIN-787035	-
4	Manipur	LOKTAK POWER STATION , P.O. Loktak Project, KOM-KEIRAP, MANIPUR, PIN-795124	-

Note: - GST Audit of all above GSTIN under Zone VI shall be carried out at SUBANSIRI LOWER PROJECT and LOKTAK POWER STATION.

2.3 For each zone, one Firm/LLP of Chartered Accountant/ Cost Accountant shall be appointed as GST Auditor who shall carry out the GST Audit of all units designated as Principal Place of Business as well as Additional Place of Business.

3.0 Scope of Work:

NHPC Limited intends to appoint GST Auditor for all its location having registrations in 23 States. The appointed Firms/LLPs are required to carry out GST Audit for all Principal Place of Business and Additional Place of Business assigned to them and to issue separate Audit

Report / Certificate/ Statement in relation to ensuring compliances to the provisions of GST Act. Entire audit activities are to be carried out at respective GSTIN Registration Locations i.e. Principal Place of Business such as Arunachal Pradesh (4 units), Assam (1 unit), Bihar (1 unit), Punjab (1 unit), Haryana (2 unit), Himachal Pradesh (8 units), UT Jammu & Kashmir (7 units), UT Ladakh (2 units), Maharashtra (1 unit), Manipur (1 unit), Rajasthan (1 unit), Sikkim (3 units), Uttar Pradesh (1 unit), Uttarakhand (3 units), West Bengal (3 units), Tamilnadu (1 unit), Odisha (1 unit), Chandigarh (1 unit), Delhi (1 unit), Kerala (1 unit), Gujrat (1 unit), Andhra Pradesh (1 unit) and Andaman and Nicobar Islands (1 unit) for compliance under GST. Audit shall be conducted at Principal Place of Business unless specifically mentioned for carrying out the same at any other location. However, if necessary for assignment, auditor may visit the Additional Place of Business falling under relevant GSTIN (Unit/Power Station/Project of the NHPC) in connection with the audit.

The Auditor will be required to issue GST Audit Report including requisite reconciliations and certification of specific, incidental and ancillary records as per the requirements of NHPC Limited and as per the timelines fixed by the NHPC for timely compliances of the GST legislations. Further, appointed Firms/LLPs shall assist to respective Principal Place of Business of NHPC Limited in filing of Annual GST Returns electronically.

4.0 GST Audit Team

GST Audit Team shall consist of adequate number of qualified/semi-qualified assistants (CA/CMA) led by a partner of the Firm/LLP. Maximum number of above audit team shall not be more than five including partner.

4.1 Time Period:

a) The Firms/LLPs will be required to issue Audit report/Certificates/ Statement within 45 days of the issue of appointment letter.
b) The Firms/LLPs shall be allowed up to 15 days at place specified for each zone for conducting audit depending on the size of units under a particular GSTIN for completion of audit assignment.
c) The assignment shall be time bound and time shall be the essence of the assignment.

4.2 Deliverables:

The Auditors will be required to issue Audit Report/Certificates/ Statement in respect of each GSTIN as per the requirements of the NHPC Limited. Further, appointed Firms/LLP shall assist the respective Principal Place of Business of NHPC Limited in filing of Annual GST Returns electronically.

5.0 GST Audit Fees:

5.1 Fee/ Remuneration for the assignment: - Fee/remuneration for GST Audit of each zone per annum shall be as under:

Sr. No.	Zone	Fee/ Remuneration in Rs.
1	Zone- I	88,000/-

2	Zone - II	1,56,000/-
3	Zone - III	1,13,000/-
4	Zone - IV	58,000/-
5	Zone - V	61,000/-
6	Zone - VI	58,000/-

The above Fees shall be exclusive of applicable taxes and reimbursement of travelling expenses and daily allowance for outstation duty, as per journey performed, shall be paid extra. This fee shall not be revised during the empanelment period and payment of fee/ remuneration shall be made after completion of assignment in all respect.

5.2 **Travelling & Daily Allowance including local conveyance** shall be paid only in case any visit is required from the place of office of CA/CMA Firms/LLPs at which appointment letter has been issued to the location where visit is made and the same shall be regulated based on actual claims subject to the followings entitlement:

(i) Partners: Entitlement equal to E-8 (GM) level of NHPC.
(ii) Qualified Assistants: Entitlement equal to E-6 (Sr. Manager) level of NHPC.
(iii) Other Assistants: Entitlement equal to E-3 (Assistant Manager) level of NHPC.

6.0 Selection Criteria:

6.1 The empanelment of the CA/CMA Firm/LLP for appointment as GST Auditor shall be as per qualitative criteria based on the overall suitability of the Firm/LLP. The following criteria will be the basis of marks to be assigned to the Firm/LLP for empanelment. Any firm not meeting the minimum qualifying criteria shall not be considered for evaluation.

Sl. No.	Selection Criteria	Minimum Qualifying Criteria	Basis of Marks	Marks per Criteria	Maximum marks
1.	Firm's/LLP's experience in practice (From date of registration with the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India) as on the date of submitting EOI.	15 (Fifteen) Years	No. of Years	1 mark per Year	25

2.	No. of Partners in the Firm/LLP as on the date of submitting EOI. (The partners must be associated with the Firm for at least One Year. The Partners must be holding Certificate of Practice issued by the Institute of Chartered Accountants of India /Institute of Cost Accountants of India and should be in whole time practice)	5 (Five) Partners Chartered Accountants / Cost & Management Accountants	No. of Partners who are Chartered Accountants / Cost & Management Accountants	2 marks for every Partner holding certificate of practice	20
3.	No. of GST Audit Assignments completed in Companies having Annual Turnover more than Rs 2500 Crores during last five years (i.e. FY2020-21 to FY2024-25) by Firm/LLP. Audit of each financial Year shall be treated as a separate assignment.	2 (Two) Assignments	No. of Assignments	5 marks per Assignment	45
4.	Average Annual Turnover during last three years ending on Financial Year 2025-26.	Minimum Turnover of Rs. 50 Lakh (Fifty Lakhs)	Turnover	5 marks per fifty lakhs of Turnover	10
				TOTAL	100

6.2 **For empanelment of CA/CMA Firms/LLPs, zone wise panel will be made based on location of Firm/LLP Head Office / Branch Office only.** In case, a Firm/LLP is having offices in more than one zone, it may apply for more than one zone. However, appointment shall be given only for one zone. Based on above criteria, six separate panels shall be made for empanelment of GST Auditors:

Sr. No.	**Zone**	**Place of Office/Branch office of the Firms/LLPs considered for empanelment**
1	**Zone - I**	**Delhi /Gurugram/Noida/Faridabad/Ghaziabad**
2	**Zone - II**	**Jammu/Srinagar/Leh**
3	**Zone - III**	**Pathankot/Banikhet/Kullu/Shimla/Chamba/ Chandigarh**
4	**Zone - IV**	**Haridwar/ Rishikesh /Dehradun/Haldwani/Lucknow**

5	**Zone - V**	**Siliguri /Kolkata/Gangtok/Singtham**
6	**Zone- VI**	**Guwahati/Imphal/Itanagar**

6.3 From the EOI received by the Company, Zone wise separate panel of Firms/LLPs of Chartered Accountant/Cost & Management Accountant, who secures at least 60 marks as per qualifying criteria given above, shall be prepared and maintained in descending order starting from highest marks obtained by a Firms/LLPs. In other words, the Firms/LLPs of Chartered Accountant/Cost & Management Accountant securing highest marks shall be kept at No.1 in the panel and so on. Separate panel shall be maintained for empanelment of GST Auditors for each Zone.

6.4 Pre-requisites for considering rankings:

Requisite documentary evidence(s) duly attested by the applicant Firms/LLPs in support of Criteria given at para 6.1 (Sl.no. 1 to 4) mentioned in table given above is to be submitted. Proposals without the requisite documentary evidence(s) shall not be considered for evaluation. The following documents are required for Sl.No.1 to 4 respectively for evaluation:

Sl. No. 1	Registration Certificate issued from the Institute of Chartered/Cost Accountants of India for Firm's/LLP's experience in practice (From date of registration with the Institute of Chartered Accountants/ Cost Accountants of India) as on the last date of submitting EOI. Also, declaration by Firms/LLPs letter head giving address of their head office/ branch office for which zone they are intended to be empanelled.
Sl. No. 2	Copy of Partnership Deed showing names of partners and copy of Certificate of Practice of each partner.
Sl. No. 3	Copy of Letter of Appointment along with Completion certificate in support of completing such assignment during last five years.
Sl. No. 4	Audited financial statements for the last three financial years ending on 31.03.2026 in support of determination of turnover of the CA/CMA Firms/LLPs applying for EOI.

6.5 In case of more than one firm/LLP securing equal marks, the following sequence shall be adopted for making zone wise panel:

a) Firms/LLPs of Chartered Accountants/Cost & Management Accountants with longer experience shall be given preference based on the year of registration.

b) Firms/LLPs with a higher number of Fellow and/or Associate Members of the Institute of Chartered accountants/Cost Accountants as partners shall be given preference.

6.6 Empanelment of Firm for appointment as GST auditors shall remain valid for 04 (Four) Financial Years.

7.0 Terms and Conditions:

i. Empanelment of Firms/LLPs of Chartered Accountants/Cost & Management Accountants for appointment as GST Auditor shall remain valid for 4 (Four) Financial Years starting from Financial Year 2025-26.

ii. For empanelment of CA/CMA Firms/LLPs, Zone wise panel will be made based on location of Firms/LLPs Head Office / Branch Office only as detail given above in para 6.2 & 6.3 of criteria of empanelment/appointment.

iii. The tenure of appointment shall be at the sole discretion of the Company. The appointment for said assignment shall be made for each year separately and for a maximum of four years. It is expressly stated here that empanelment of the Firms/LLPs is not to be construed as assured appointment and the Company reserves the right not to appoint/reappoint at its sole discretion without assigning any reason thereof.

iv. The Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever therefore.

v. Overwriting/correction/erase and/or use of white ink should be avoided in the offer. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant Firms/LLPs.

vi. Information related to Firms/LLPs of Chartered Accountants/Cost & Management Accountants and selection criteria shall be submitted in the Annexure-I (Part I & Part II).

vii. DELETED

viii. Declaration that applicant Chartered Accountants /Cost & Management Accountants Firms/LLPs have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years shall be submitted in Annexure-II.

ix. Payments shall only be made through Electronic Mode, hence Bank Details as per Annexure – IV also needs to be submitted at the time of acceptance of the appointment.

x. Company shall deduct TDS/ any other tax/ levy as per prevailing rules/ rates.

xi. All the pages of the proposal document shall have to be signed by the applicant firm(s) with the firm's seal and documents submitted/uploaded along-with the offer shall also have to be authenticated by the authorised signatory of the applicant firm(s) with the firm's seal.

xii. The offer should be submitted/uploaded strictly as per terms and conditions laid down in the document. The Invitation of offer in the Prescribed Format at Annexure – I to VI shall be submitted through electronic form**.** All the documents should be signed with the seal of the firm and scanned subsequently PDF files are to be uploaded on GeM portal. Last date for submission of online application is as per GeM portal. No application shall be entertained after this date & time.

8.0 Compliances/ Declarations/ Certificates by firm(s) on appointment:

i. The Chartered Accountant/Cost & Management Accountant Firms/LLPs shall not sub-contract the assigned audit work.

ii. The Chartered Accountant/Cost & Management Accountant Firms/LLPs shall work in strict confidence and shall ensure that the related data or information in respect of the operation of the Power Station/Project/Company is dealt with in strict confidentiality and secrecy.

iii. The assignment shall be completed within time frame specified by the Company.

iv. No partner of the Chartered Accountant/Cost & Management Accountant Firms/LLPs should be related to either C. M. D. or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013,

v. Neither the Chartered Accountant/Cost & Management Accountant Firms/LLPs nor its partner(s) or associates should have any interest in the business of the Company,

vi. The Chartered Accountant/Cost & Management Accountant Firms/LLPs shall be free from any disqualification under The Companies Act, 2013.

vii. The partners holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India shall be in whole time practice.

viii. The Chartered Accountant/Cost & Management Accountant Firms/LLPs shall ensure that data given to them by the company and any information generated from the data provided shall not be used by the Auditor for any other purpose.

9.0 Banning Provisions:

The Audit Firm/LLP will be debarred from getting, the GST audit or any other assignments of NHPC Ltd:

i. If the Firms/LLPs obtains the appointment on the basis of false information/mis-statement.
ii. If the Firms/LLPs does not take up audit in terms of appointment letter.
iii. If the Firms/LLPs fails to maintain/honour confidentiality and secrecy of the Company's data.
iv. If the Firms/LLPs does not complete the assignment within the assigned time frame as specified in clause no. 4.1 (a) & (b).
iv Fails to comply with any of condition laid down in clause 7.0 & 8.0 above.

10. Instructions to Applicants:

10.1 Instructions for online Application submission:

The applications are to be submitted online at GeM Portal https://gem.gov.in. The bidders are required to submit soft copies of their bids electronically on the GeM Portal, using registered GeM user ID. The instruction for Seller's registration, User creations, Bid Participation Manual are available on GeM Portal under Training Module.

10.2 Registration: DELETED

10.3 Searching for EOI documents: DELETED

10.4 Preparation of Applications: DELETED

10.5 Submission of Applications: DELETED

10.6 Assistance to Applicants:

a) Any queries relating to the EOI document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority or the relevant contact person indicated in the tender.

b) Bidder may visit FAQ Section of GeM Portal to find answers to common queries put forth by other Buyers, Sellers & Service Providers at https://gem.gov.in/user FAQs.

c) For any technical queries please call at GeM Portal Helpdesk Number (Toll Free): 1800-419-3436;1800-102-3436. E-mail:helpdesk-gem[at]gov[dot].in

Note: Bidders/ Applicants are requested to kindly mention the URL of the Portal and BID Number in the subject while emailing any issue along with the Contact details.

10.7 Clarification of EOI Document:

a) A prospective Applicant requiring any clarification of the EOI documents may notify to EOI Inviting Authority in writing or by e-mail or facsimile at the address indicated in the Letter of Invitation. The Employer will respond to any request for clarification received within 10 days of publication of NIT. Employer's response will be published on the GeM portal https://gem.gov.in, including a description of the inquiry, but without identifying its source. The Employer shall not be obliged to respond to any request for clarification received later than the above said period. Further, the mere request for clarification from the Applicant(s) shall not be a ground for seeking extension in the deadline for submission of applications.

b) Any modifications in the EOI documents shall be made by the Employer exclusively through the issue of an Addendum pursuant to **Clause 10.8** of EOI document.

10.8 Amendment of EOI Documents:

a) Before the deadline for submission of applications, the Employer may for any reason, whether at its own initiative or in response to a clarification requested by a prospective Applicant, modify the EOI documents by issuing addenda.

b) Any addenda/ corrigenda issued prior to submission of applications would be put up on the **GeM portal https://gem.gov.in_** as well as on NHPC website www.nhpcindia.com. Any addenda/ corrigenda/ clarifications thus issued shall be part of the EOI document. The prospective applicants have to check aforesaid portal for any amendment/ corrigenda/ clarifications periodically and before submission of their application. All prospective applicants are presumed to have examined all amendments/ corrigenda/ clarifications published on the aforesaid websites and have submitted their application accordingly.

c) To give prospective Applicants reasonable time in which to take an amendment into account in preparing their application, the Employer shall extend as necessary the deadline for the submission of applications.

10.9 Language of Proposal:

The application prepared by the Applicant and all correspondence and documents related to the application exchanged by the Applicant and the Employer shall be written in English language, provided that any printed literature furnished by the Applicant may be written in another language, as long as such literature is accompanied by a translation of its pertinent passages in English language, in which case, for purposes of interpretation of the application, the translation in English shall govern.

10.10 The application on Empanelment of Firms/LLPs of Chartered Accountants/Cost & Management Accountants for appointment as GST Auditors is to be submitted online under Cover-I in the manner prescribed below:

a) Documentary Evidences in support of the Qualifying Criteria as per Clause No. 6.
b) Annexure-I '**Format of Offer'** as per Clause No. 7 vi).
c) All the documents listed under Notes 1 &2 of **Annexure-I (Format of Offer)**
d) Annexure-II '**Declaration of Ineligibility**' as per Clause No. 7 viii)
e) Annexure-II-A '**Guidelines for Banning of Business Dealings along with Appendix-I to IV'**
f) Annexure-III- TA/DA Applicable to the GST Auditors in NHPC Limited.
g) Scanned copy of Notorized Power of Attorney in respect of bid signatory along with Authority of Executant/ Partnership deed etc. as per Clause 12.
h) Annexure-IV '**ECS Form'**.
i) Annexure-V '**Declaration in regard to Class-I local supplier under Public Procurement (Preference to Make in India)**'
j) Annexure-VI '**Declaration regarding Insolvency and Bankruptcy Code 2016**'
k) Annexure-VII, Details of Partners and GST Audit Assignments as per Appendix A and Appendix B.
l) Other Supporting documents as per the EOI document requirement to be uploaded online.

Note: The Bidder will quote Rs. 0.01 in its quoted price in Cover-II, if required.

10.11 Modification, Substitution and Withdrawal of application:

a) After Submission of application, the applicant can re-submit revised application any number of times but before stipulated deadline for submission of application. The applicants are advised not to withdraw their application, as once the application is withdrawn they cannot participate in the same tender/ EOI again.

b) The server time (which is displayed on the applicant's dashboard) will be considered as standard time for referencing the deadline for submission of the applications by the applicants, opening of application etc. The applicant should follow this time during application submission.

c) No application shall be withdrawn or modified/ revised in the interval between the application submission deadline and the expiration of the application Validity period specified in the proposal document. Withdrawal or modification of an application during this interval will result in the applicant's application non- responsive.

10.12 Opening of Applications by Employer:

a) The Employer/ Authority inviting Tender will open the applications received (except those received late) in the presence of the applicants/ applicant's representatives who choose to attend at the time, date and place specified in the Letter of Invitation. The Applicants/ Applicant's representatives who are present shall sign a register evidencing their attendance. Applicant (s) can also view Application opening online on the GeM portal https://gem.gov.in_ at their end.

b) In the event of the specified date for the opening of applications being declared a holiday for the Employer, the Applications will be opened at the appointed time and location on the next working day.

10.13 Examination of Applications and Determination of Responsiveness:

a) During the detailed evaluation of "Technical Applications", the Employer will determine whether each Application:

- meets the Qualifying Criteria defined in Clause 6 of EOI Document;
- has been properly signed; and
- is substantially responsive to the requirements of the EOI Document.

b) A substantially responsive "Application" is one which conforms to all the terms, conditions, and specifications of the EOI document, without material deviation or reservation. A material deviation or reservation is one:

- which affects in any substantial way the scope, quality, or performance of the Works;
- which limits in any substantial way, the Employer's rights or the Applicant's obligations under the Contract; or
- whose rectification would affect unfairly the competitive position of other applicants presenting substantially responsive proposals; or
- which is inconsistent with the EOI document,

c) If an "Application" is not substantially responsive, it will be rejected by the Employer, and may not subsequently be made responsive by correction or withdrawal of the nonconforming deviation or reservation.

d) During techno-commercial evaluation, the Employer may, at its discretion, ask any Applicant for a clarification of its Application. The request for clarification and response shall be in writing or e-mail or through the GeM portal. Reply shall be submitted by Applicant within a stated reasonable period of time. If Applicant does not provide clarifications of the information requested by the date and time set in the Employer's request for clarification, its Application may be rejected.

10.14 The applicants are expected to examine all instructions, forms, terms and other details in the EOI document carefully. Failure to furnish complete information as mentioned in the EOI document or submission of an application not substantially responsive to the EOI document in every respect will be at the Applicant's risk and may result in rejection of the application.

11 Conflict of Interest:

11.1 Where there is any indication that a conflict of interest exists or may arise, it shall be the responsibility of the Applicant to inform NHPC, detailing the conflict in writing as an attachment to this Application.

11.2 NHPC will be the final arbitrator in cases of potential conflicts of interest. Failure to notify NHPC of any potential conflict of interest will invalidate any verbal or written agreement.

12 Authority of bid Signatory by the way of Board resolution/ Power of Attorney on Stamp paper of appropriate value along with Authority of Executant, Partnership deed etc. shall be submitted by the applicant.

13 General: Deleted

14 CHECK-LIST

Bidder shall mark **Page Number (Bottom-Middle)** on their submissions and mention the relevant page number against each entry in Table given in the Check List.

All the **pages of Application and documents** to be attached are to be signed by the partner/owner of the Firms/LLPs along with seal of the Firms/LLPs.

CHECK-LIST

Name of the Applicant: ………………………………………………………………………

Please mark Page Number (Bottom-Middle) on your submissions and mention the relevant page number against each entry in the following Table.

Sl.	Clause	Submission Required	Status of Submission (Yes/No)	Page Number
1	10.10 (a),(c)	Latest registration certificate of the firm issued by The Institute of Chartered Accountants / Cost Accountants of India w.r.t the information related to- ✓ **The year of establishment of Head Office,** ✓ **Branch Office(s),** ✓ **Address(es),** ✓ **Details of Partners along-with their Membership Nos. etc.** ***Particulars as indicated in the Certificate(s) will be treated as conclusive and used for the purpose of evaluation of EOIs.***		
2	10.10 (c)	Copy of PAN card.		
3	10.10 (c)	Copy of GST Registration.		
4	10.10 (c)	Certificate of practice issued by Institute of Cost Accountants of India to partners.		
5	10.10 (c)	Copies of appointment letters along with Completion certificate in support of completing assignments thereof for GST Audit in Companies having Annual Turnover more than Rs.2500 Crores in evidence of experience.		
6	10.10 (a), (c)	A Certificate from Company whose GST Audit has been carried out by the Firms/LLPs of Chartered Accountants/Cost & Management Accountants during FY 2020-21 to FY 2024-25 needs to attached.		
7	10.10 (a), (c)	Complete EOI document duly signed as a token of acceptance of all terms and conditions and sealed.		
8	10.10 (b)	**Annexure-I** 'Format of Offer' as per Clause No. 7 vi).		
9	10.10 (d)	**Annexure-II** 'Declaration of Ineligibility' as per Clause No. 7 viii)		
10	10.10 (e)	**Annexure-II-A** 'Guidelines for Banning of Business Dealings along with Appendix-I to IV'		
11	10.10 (f)	**Annexure-III** ' TA/DA applicable for FY 2026-27		
12	10.10 (h)	**Annexure-IV** 'ECS Form'.		

Sl.	Clause	Submission Required	Status of Submission (Yes/No)	Page Number
13	10.10 (i)	**Annexure-V** 'Declaration in regard to Class-I local supplier under Public Procurement (Preference to Make in India)'		
14	10.10 (j)	**Annexure-VI** 'Declaration regarding Insolvency and Bankruptcy Code 2016'		
15	10.10 (g)	Scanned copy of **Notarised Power of Attorney** in respect of bid signatory along with **Authority of Executant**/ Partnership deed etc. as per Clause 12.		
16	10.10 (k)	Details of Partners and GST Audit Assignments as per **Annexure-VII** (**Appendix A and Appendix B).**		

All the pages of Application and documents to be attached are to be signed by the partner of the firm along with seal of the firm.

(Signature of Partner with
Name & Seal of the Audit Firm/LLP)

Annexure-I

(Part I)

Format of the offer

1.	Name of the Firm/LLP of Chartered Accountants/Cost & Management Accountants	
2.	Office Address i) Permanent Address ii) Correspondence Address iii) Telephone No. iv) Fax No. v) Email Address vi) Website	
3.	a) Year of Establishment b) Firm's/LLP's Registration No. c) GST Registration No. d) Permanent Account No. (PAN) of Firm/LLP	
4.	Zone for which GST Audit of NHPC is applied for empanelment (Zone I/Zone II/Zone III/Zone IV/ Zone V/Zone VI)	

Signature and seal of the Firms/LLPs

Annexure-I

(Part II)

Information required to be filled up by the Firms/LLPs for evaluation Criteria

Sl.No.	Selection Criteria	Indicate Experience/other measures
1.	Firm's/LLP's experience in practice (From date of registration with the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India) as on the date of submitting EOI.	
2.	No. of Partners in the Firm/LLP as on the date of submitting EOI. (The partners must be associated with the Firm for at least One Year. The Partners must be holding Certificate of Practice issued by the Institute of Chartered Accountants of India /Institute of Cost Accountants of India and should be in whole time practice)	(Details to be enclosed in **Annexure-VII-Appendix 'A'**)
3.	No. of GST Audit Assignments completed in Companies having Annual Turnover more than Rs.2500 Crores during last five years(i.e.FY 2020-21 to FY2024-25 by Firm/LLP. Audit of each financial Year shall be treated as a separate assignment.	(Details to be enclosed in **Annexure-VII-Appendix 'B'**)
4.	Average Annual Turnover during last three years ending on Financial Year 2025-26.	

Note:-

1) Documentary evidences of all the information as stated above are to be furnished along with the offer.
2) All the pages of offers and documents to be attached are to be signed by the partner/owner of the Firms/LLPs along with seal of the Firms/LLPs.

Declaration

I, __________________ Partner / Managing Partner of the Firm/LLP______________, hereby declare that the above information furnished is true & correct to the best of my knowledge and I will abide by the Terms & Conditions set by the company for the appointment of GST Auditors.

Signature and seal of the Firm/LLP

*Pl enclose Copy of Registration Certificate issued by Institute of Chartered Accountant / Cost Accountant of India and declaration on Firm/LLP letter head giving address of their head office/ branch office for which they are intended to be empanelled. A Firms/LLPs having offices at more than one location, can apply in relation to its other locations also.

Please enclose Audited financial statements for the last three financial years ending on 31.03.2026 in support of determination of criteria for gross receipts /turnover of the CA/CMA Firm/LLP applying for EOI.

<u>Annexure-II</u>

Declaration of Ineligibility
(By the CA/CMAFirms/LLPs)

I/ We, M/s ………………………………… (name of Cost Audit Firm) hereby certify that I/ we have not been declared ineligible in accordance with para 6.0 of Guidelines on Banning of Business Dealings (Annexure-II A).

(Signature and seal of the firm)

Annexure-II-A

Guidelines on Banning Business Dealings

1.0 Introduction

1.1 NHPC Limited (NHPC) deals with Agencies viz. parties/ contractors/ suppliers/ bidders, who are expected to adopt ethics of highest standards and a very high degree of integrity, commitments and sincerity towards the work undertaken. It is not in the interest of NHPC to deal with Agencies who commit deception, fraud or other misconduct in the tendering process and/or during execution of work undertaken. NHPC is committed for timely completion of the Projects within the awarded value without compromising on quality.

1.2 Since suspension/ banning of business dealings involves civil consequences for an Agency concerned, it is incumbent that adequate opportunity of hearing is provided and the explanation, if tendered, is considered before passing any order in this regard keeping in view the facts and circumstances of the case.

2.0 Scope

2. 1 NHPC reserves its rights to remove from list of approved suppliers / contractors (if such list exists) or to Suspend/Ban Business Dealings if any Agency has been found to be non / poor performing or have committed misconduct or fraud or anything unethical or any of its action(s) which falls into any such grounds as laid down in this policy.

2.2 The procedure of (i) Removal of Agency from the List of approved suppliers / contractors; (ii) Suspension and (iii) Banning of Business Dealing with Agencies, has been laid down in these guidelines.

2.3 These guidelines shall apply to all the units of NHPC.

2.4 These guidelines shall not be applicable in Joint Venture, Subsidiary Companies of NHPC unless they are assignees, successors or executor.

2.5 The suspension/banning shall be with prospective effect, i.e. future business dealings.

3.0 Definitions

In these Guidelines, unless the context otherwise requires:

*i) **"Agency /Party / Contractor / Supplier / Bidders/Vendors"** shall mean and include a public limited company or a private limited company, a joint Venture, Consortium, HUF, a firm whether registered or not, an individual, cooperative society or an association or a group of persons engaged in any commerce, trade, industry, etc. "Party / Contractor/ Supplier / Bidder/Vendor" in the context of these guidelines is indicated as 'Agency'.*

*ii) **"Unit"** shall mean the Corporate Office, Project/ Power Station/ Regional Office/ Liaison Office or any other office of NHPC.*

*iii) "**Competent Authority"** and '**Appellate Authority'** shall mean the following:*

a) For works awarded/under Tendering from corporate office (falling in the competency of CMD /Board of Directors)

- Competent Authority: CMD
- Appellate Authority : Board of Directors

b) For works awarded/under Tendering from Corporate Office/Projects/ Power Stations/ Regional Offices/Liaison Offices (falling in the competency of Director /Executive Director)

- Competent Authority: Concerned Director/Executive Director as the case may be

- Appellate Authority: CMD /Concerned Director as the case may be

c) For works awarded/under Tendering from Corporate Office / Regional Offices / Projects/ Power Stations/ Liaison Offices (falling in the competency of GM and below)

- Competent Authority in case of works awarded/under Tendering from Corporate Office/Regional office shall be GM of the concerned division as the case may be.

- Competent Authority: Head of the Unit not below the rank of General Manager
- Appellate Authority: Next higher authority

iv) **"Investigating Committee"** shall mean a Committee appointed by Competent Authority to conduct investigation.

4.0 Initiation of Suspension /Banning

Action for Suspension / Banning Business Dealings with any Agency shall be initiated by the department responsible for invitation of Bids/Engineer-in-charge after noticing the irregularities or misconduct on the part of Agency concerned. Besides the concerned department, Vigilance Department of each Unit/ Corporate Vigilance may also be competent to initiate such action.

5.0 Suspension of Business Dealings.

5.1 If the conduct of any Agency dealing with NHPC is under investigation, the Competent Authority may consider whether the allegations (under investigation) are of a serious nature and whether pending investigation, it would be advisable to continue business dealing with the Agency. If the Competent Authority, decides that it would not be in the interest to continue business dealings pending investigation, it may suspend business dealings with the Agency. The order of suspension would operate for a period not more than six months and may be communicated to the Agency as also to the Investigating Committee. The Investigating Committee may ensure that their investigation is completed and whole process of final order is over within such period. However if the investigations are not completed within six months, the investigation committee shall put up the proposal to the competent authority for approval of extension of time maximum up to further three months with in which the committee shall conclude the proceedings.

5.2 The order of suspension shall be effective throughout NHPC in case of work falling in the Competency of CMD/ Board of Directors/Directors, in case of work falling in the competency of Executive Director suspension shall be effective throughout Region /Corporate office (in case the works awarded/under Tendering from Corporate office). In case of work falling in the competency of HOP or below suspension shall be effective throughout the Project/Power Station and attached liaison offices/units and in case of work falling under the competency of CGM and below at Corporate office suspension shall be effective at Corporate office. During the period of suspension, no business dealing shall be held with the Agency.

5.3 If the Agency concerned asks for detailed reasons of suspension, the Agency may be informed that its conduct is under investigation. It is not necessary to enter into correspondence or argument with the Agency at this stage.

5.4 It is not necessary to give any show-cause notice or personal hearing to the Agency before issuing the order of suspension.

5.5 The format for intimation of suspension of business dealing is placed at **Appendix– I**

6.0 Ground on which Banning of Business Dealings can be initiated

6.1 If the security consideration, including questions of loyalty of the Agency to NHPC so warrants;

6.2 If the director /owner of the Agency, proprietor or partner of the firm, is convicted by a Court of Law for offences involving moral turpitude in relation to its business dealings with the Government or any other public sector enterprises, during the last five years;

6.3 If the Agency has resorted to Corrupt, Fraudulent, Collusive, Coercive practices including misrepresentation of facts and violation of the any provisions of the Integrity Pact provided in the Contract.

6.4 If the Agency uses intimidation / threatening or brings undue outside pressure on NHPC or its official for acceptance / performances of the job under the contract;

6.5 If the Agency misuses the premises or facilities of NHPC, forcefully occupies or damages the NHPC's properties including land, water resources, forests / trees or tampers with documents/records etc.

6.6 If the Agency does not fulfil the obligations as required under the Contract and Violates terms & conditions of the contract which has serious affect for continuation of the Contract.

6.7 If the work awarded to the agency has been terminated by NHPC due to poor performance of the contract in the preceding 5 years.

6.8 If the Central Vigilance Commission, Central Bureau of Investigation or any other Central Government investigation Agency recommends such a course in respect of a case under investigation or improper conduct on agency's part in matters relating to the Company (NHPC) or even otherwise;

6.9 On any other ground upon which business dealings with the Agency is not in the public interest.

6.10 If business dealings with the Agency have been banned by the Ministry of Power, Government of India OR any PSU/ any other authority under the MOP if intimated to NHPC or available on MOP Website, the business dealing with such agencies shall be banned with immediate effect for future business dealing except banning under Integrity Pact without any further investigation.

(Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealing for any good and sufficient reason).

7.0 Procedure for Banning of Business Dealings

7.1 An Investigating Committee shall be constituted by the authority competent to Ban the dealing comprising members from Engineering/Indenting department (convener), Finance, Law and Contract. The level of the committee members shall be CGM and above for works falling in the competency of CMD/Board of Directors, General Manager and above for the works falling in the competency of Director/ Executive Director and DGM/SM with at least one member of the level of General Manager for works falling in the competency of CGM and below.

7.2 The order of Banning of Business Dealings shall be effective throughout the NHPC. During the period of Banning of Business Dealings, no Business Dealing shall be held with the Agency.

7.3 The functions of Investigating Committee in each Unit to be appointed by the competent authority in line with para 3 (iii) shall, inter-alia include:

a) To study the report of the department responsible for invitation of bids and decide if a prima-facie case for banning exists, if not, send back the case to the Competent Authority.

b) To recommend for issue of show-cause notice (after vetting by legal deptt.) to the Agency by the concerned department as per clause 7.4 "Show Cause Notice".

c) To examine the reply to show-cause notice and call the Agency for personal hearing, if required.

d) To submit final recommendations to the Competent Authority for banning or otherwise including the period for which the ban would be operative considering the implications for NHPC on account of the act/omission on the part of the agency, intention of the agency as established from the circumstances of the case etc.

7.4 Show Cause Notice

Once the proposal for issuance of Show Cause Notice is approved by the Competent Authority, a 'Show Cause Notice' (as per format at Appendix-II of these guidelines) shall be issued to the delinquent Agency by the Competent Authority or by a person authorized by the Competent Authority for the said purpose. The Agency shall be asked to submit the reply to the Show Cause Notice within 15 days of its issuance. Further, the Agency shall be given an opportunity for Oral hearing to present its case in person, if it so desires, and the date for Oral Hearing shall necessarily be indicated in the Show Cause Notice.

The purpose of issuing the Show Cause Notice is only that the Agency concerned shall be given an opportunity to explain their stand before any action is taken. The grounds on which action is proposed to be taken shall be disclosed to the Agency inviting representation and after considering that representation, orders may be passed. Such orders require only the satisfaction of the authority that passed the final orders.

If the Agency requests for inspection of any relevant document in possession of NHPC, necessary facility for inspection of documents may be provided.

During the conductance of oral hearing, only the regular duly authorized employees of Agency will be permitted to represent the Agency and no outsider shall be allowed to represent the Agency on its behalf.

Reply to the Show Cause Notice given by the Agency and their submissions in oral hearing, if any, will be processed by the Committee for obtaining final decision of the Competent Authority in the matter.

In case, no reply to Show Cause Notice is received from the Agency within stipulated time, further reminder shall be given with further period of 10 days thereafter if no reply is received action for processing ex-parte against the concerned Agency shall be initiated.

7.5 Speaking Order

The speaking order (reasoned order) for banning the business dealing with the Agency shall be issued by the Competent Authority or by a person authorized for the said purpose.

The decision regarding banning of business dealings taken after the issue of a Show Cause Notice and consideration of representation, if any, in reply thereto, shall be communicated to the Agency concerned along with a reasoned order. The fact that the representation has been considered shall invariably be mentioned in the communication. Also the fact that if no reply was received to the Show Cause Notice shall invariably be indicated in the final communication to the Agency. The format for intimation of banning of business dealing is placed at **Appendix– III.**

7.6 Period of banning

In case banning is processed for violation of provisions of Integrity pact or due to corrupt or fraudulent practices, the Competent Authority shall decide on the period of banning on case to case basis depending on the gravity of the case and considering the implications for NHPC on account of the act/omission on the part of the Agency, intention of the Agency as established from the circumstances of the case etc. The period of banning shall not be less than 6 months and shall not exceed 2 years and in case termination of contract due to poor performance the period of banning shall be for 5 years. For contracts awarded to JV/Consortium, a constituent of the JV shall be permitted to participate in the bidding process if it has not been banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been banned in Past. In case if the Joint Venture which has been banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

In case the information/documents submitted by Agency in competing for the tender found to be false/forged then NHPC, without prejudice to any other rights or remedies it may possess, shall recover from Agency the cost incurred in carrying out physical assessment for establishing veracity of such information/documents. In case Agency refuses to reimburse such cost to NHPC then banning period of Agency shall be extended by another one year.

7.7 Effect of Banning

As far as possible, the existing ongoing contract(s) with the Agency may continue unless the Competent Authority, having regard to the circumstances of the case, decides otherwise, keeping in view contractual and legal issues which may arise thereof. In case the existing Contracts are allowed to continue, the suspension/Banning of Business Dealing along with default of the Contractor shall be recorded in the experience certificate issued for the work.

The Agency, (after issue of the order of banning of business dealings) would not be allowed to participate in any future tender enquiry and if the Agency has already participated in tender process as stand-alone OR constituent of joint venture and the price bids are not opened, his techno-commercial bid will be rejected and price bid will be returned unopened. However, where the price bids of Agency have been opened prior to order of banning, bids of Agency shall not be rejected and tendering process shall be continued unless Competent Authority having regard to the circumstances of the case decides otherwise keeping in view the Contractual, Legal issues which may arise thereafter. However, in case the suspension /Banning is due to default of an Agency for the provisions under Integrity Pact and the Agency happens to be Lowest Bidder (L1), the tendering process shall be annulled and fresh tenders shall be invited.

During the Suspension/ Banning period, if it is found at any stage that Agency has participated in tender enquiry under a different name then such Agency would immediately be debarred from the tender/contract and its Bid Security/Performance Security would be forfeited. Payment, if any, made shall also be recovered.

After Suspension/ Banning order, the Suspended/ Banned Agency shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further, if the Suspended/ Banned agency is an approved Sub-Vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work order/Purchase order/Contract on the Suspended/ Banned agency as a Sub-Vendor /Sub-Contractor after the date of Suspension/ Banning even though the name of the party has been approved as a Sub-Vendor /Sub-Contractor earlier.

There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been banned provided the Equipment has been supplied by such Agency.

Banning of business dealing shall not be applicable to the Subsidiary Company of the Banned agency provided subsidiary company has not participated on the strength of the Banned agency. However, in case of a default by a Sub-Contractor, the banning shall be applicable to the Sub-Contractor as well as the Lead Partner of the concerned JV or the Sole bidder as the case may be.

7.8 Hosting at NHPC website

The concerned unit shall forward the name and details of the Agency (ies) banned along with period and reasons of banning to IT&C Division of Corporate Office for displaying the same on the NHPC website.

8.0 Appeal against the Decision of the Competent Authority.

The Agency may file an appeal against the order of the Competent Authority banning of business dealing before Appellate Authority. Such an appeal shall be preferred within 30 (Thirty) Days from the date of receipt of the order of banning of business dealing. Appellate Authority would consider the appeal if convinced may constitute another committee for further investigation. The investigation Committee constituted by the Appellate Authority shall study the report of the previous investigating committee and reply submitted by the Agency while filing its case for appeal and call the Agency for personal hearing, if requested by the Agency. Based on the recommendation of the committee Appellate Authority shall pass appropriate Speaking (Reasoned) order in line with Sub-Para 7.5 above which shall be communicated to the Agency as well as the Competent Authority (as per format enclosed as **Appendix-IV** with these guidelines).

9.0 Circulation of the names of Agencies with whom Business Dealings have been banned

The name of the concerned banned agency shall also be shared with MOP and other PSU in the sector and all the units of NHPC.
The provisions of this policy supersede and will have overriding effect on all earlier guidelines, procedures & system issued for the similar purpose.

Appendix –I

(Format for Intimation of Suspension of business dealing)

BY REGD. POST/SPEED POST/COURIER

No………. Date………
To
M/s ………………………
Attn.: Shri ………………..

Sub: Intimation of Suspension of Business Dealings

Dear Sir,

Whereas the work of ……………. was awarded to your firm vide letter of award no …dt….. amounting to Rs. …………. OR In response to NHPC NIT (e-tender / physical tender) no ………dt………..you have submitted your bid. (strike out whichever is not applicable)

Whereas the conduct of your firm in respect of the following is under investigation:

Brief of the default
"Whereas the Competent Authority prima facie considered the allegations (under investigation) are of a serious nature and decided pending investigation, it is not in the interest of the corporation to continue business dealing with your firm
This order shall have the following effects:

(i) Further business dealings with your firm is Suspended within Region/Project/Unit/wide NHPC. The order of Suspension is effective with immediate effect and would operate for a period of six months or till the investigation is completed and whole process of final order is over within such period. However, if investigations are not completed in six months' time, the Competent Authority may extend the period of Suspension

(ii) During the period of Suspension, no business dealing shall be held with your firm. No enquiry / bid / tender shall be issued to your firm nor will the bids submitted by your firm be entertained.

(iii) In cases where tenders have already been issued to you and price bids are yet to be opened, the Price Bid submitted by you shall not be opened and BG/EMD, if any, submitted by you shall be returned.

(iv) In cases where tenders have already been issued to you and Price Bids have already been opened, the tendering process shall be continued

(v) In case of ongoing contracts between you & NHPC, (including cases were contract has already been awarded before the issue of Suspension order) you will be required to continue with the execution and perform as per terms of the contract.

(vi)(a) In case the Firm is in Joint Venture the following would also be applicable:

i) **Participation of Agency in Joint Venture**

Tenders in which your firm has been proposed as Joint Venture Partner by any of the bidders and price bids have been opened prior to Suspension of your firm in such cases the tendering process shall not be annulled on this ground and the Agency shall be permitted to continue as Partner in the Joint Venture for such bidding. However where event of Price Bid opening has not taken place prior to Suspension/Banning of Agency then in such case Agency shall not be permitted to participate as Partner in the Joint Venture.

ii) **Banning of joint Venture:**

As the Joint Venture is Banned, your firm intends to bid as Partner(s) of Joint Venture in bidding process then it shall be permitted to participate in the bidding process if it has not been Banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been Banned in Past. In case if the Joint Venture which has been Banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the Banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

(b) Your firm shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further, if your firm is an approved Sub-vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work order/Purchase order/Contract on your agency as a Sub-Vendor/Sub-Contractor after the date of Suspension/ Banning even though the name of the party has been approved as a Sub-Vendor/Sub-Contractor earlier.

(c) There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been Banned provided the Equipment has been supplied by such Agency.

(d) Banning of business dealing shall not be applicable to the Subsidiary company of the Banned agency provided subsidiary company has not participated on the strength of the Banned agency.

On expiry of the above period of Suspension/Banning, you may approach…… (Indicate the concerned procurement department), with request for revocation of the order mentioning inter-alia the steps taken by you to avoid recurrence of misconduct which has led to Suspension.

Yours faithfully,

For & On behalf of NHPC.

Note: Strike out whichever is not applicable

Appendix –II

(Format of Show Cause Notice)

BY REGD. POST/SPEED POST/COURIER

No………….
Date………….
To
M/s …………………………….
……………………………..………
Attn.: Shri ………………..

Sub: Show Cause Notice

Ref :

Dear Sir,

You are hereby required to Show Cause in writing within 15 days from the date hereof why Business Dealing with your firm should not be banned / your firm is placed in the Banning List (as the case may be) and be debarred from entering into any contracts with NHPC for the following reasons:

(Give Reasons)

Your reply (if any) should be supported by documents and documentary evidence which you wish to rely in support of your reply. In case you desire to present your case in person to NHPC, a personal hearing shall be conducted on………… at ………..hrs. for which prior intimation be furnished to this office. Should you fail to reply to this Show Cause Notice within the time and manner aforesaid, it will be presumed that you have nothing to say and we shall proceed accordingly.

Your reply, if any, and the documents / documentary evidence given in support shall be taken into consideration prior to arriving at a decision.

Yours faithfully,

For & On behalf of NHPC.

Appendix –III

(Format for Intimation of Banning of Business Dealing)
BY REGD. POST/SPEED POST/COURIER

No………. Date………

To
M/s ………………………
Attn.: Shri ………………..
Sub: Intimation of Suspension of Business Dealings

Dear Sir,
Whereas the work of …………. was awarded to your firm vide letter of award no …dtd….. amounting to Rs. …………. OR In response to NHPC NIT (e-tender / physical tender) no ………dt………..you have submitted your bid. (strike whichever is not applicable)
Whereas the Competent Authority had prima facie considered the allegations as detailed below are of a serious nature and decided to conduct investigation.
" Brief of the Default may be mentioned"
Whereas show cause notice vide no … dtd…..was served upon you. (whereas in spite of the opportunity given to you, you failed to submit the reply to the show cause notice within the time period mentioned there upon or further extended period, if any). Whereas you submitted the reply along with documents vide your letter no. ______dt. __________and presented your case in the personal hearing dated …………… (if any). After considering the allegations made in the show cause notice, your reply to the show cause notice documents/documentary evidence in support thereof and personal hearing dated ……………………….(if any), it has been decided to Ban the Business Dealing with you and you are hereby debarred from entering into contracts with NHPC.
(In order to make the Intimation of Banning of Business Dealing Speaking Order (reasoned order), the issue of a Show Cause Notice and consideration of representation in reply to show cause notice , opportunity of personal hearing, if any, shall be communicated to the Agency concerned along with a reasoned order. The order for Banning should also contain the reasons with detailed justification for conclusion of decision to Ban the Agency. Also the fact that if no reply to the Show Cause Notice was received or request for personal hearing was not made shall invariably be indicated in the communication to the Agency. The above order shall mention the grounds considering violation of any provision of Integrity Pact, any ground mentioned in Guidelines of Banning of Business Dealings, default by the agency under fraudulent practice / or any unethical practice and/or violation of any provision of Tender/Contract Condition having serious implications.)

This order shall have the following effects:

i) Further business dealings with your firm is banned with immediate effect. The order of Banning would operate for a period of …….years/month Competent Authority may extend the period of Banning.
ii) During the period of Banning, no Business Dealing shall be held with your firm. No Enquiry / Bid / Tender shall be issued to your firm nor will the bids submitted by your firm be entertained.
iii) In cases where tenders have already been issued to you and Price Bids are yet to be opened, the Price Bid submitted by you shall not be opened and BG/EMD, if any, submitted by you shall be returned.

iv) In cases where tenders have already been issued to you and price bids have already been opened, the Tendering Process shall be continued.

(v) In case of ongoing contracts between you & NHPC, (including cases where contract has already been awarded before the issue of Banning order) you will be required to continue with the execution and perform as per terms of the contract.

(vi) (a) In case the Firm is in Joint Venture the following would also be applicable:

i) **Participation of Agency in Joint Venture**
Tenders in which your firm has been proposed as Joint Venture Partner by any of the bidders and price bids have been opened prior to Banning of your firm in such cases the tendering process shall not be annulled on this ground and the Agency shall be permitted to continue as Partner in the Joint Venture for such bidding. However where event of price bid opening has not taken place prior to Banning of Agency then in such case Agency shall not be permitted to participate as Partner in the Joint Venture.

ii) **Banning of joint Venture:**
As the Joint Venture is banned, your firm intends to bid as Partner(s) of Joint Venture in bidding process then it shall be permitted to participate in the bidding process if it has not been banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been banned in Past. In case if the Joint Venture which has been banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

(b) Your firm shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further if your firm is an approved Sub-vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work Order/Purchase Order/Contract on your agency as a Sub-Vendor/Sub-Contractor after the date of Banning even though the name of the party has been approved as a Sub-Vendor/Sub-Contractor earlier.

(c) There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been banned provided the Equipment has been supplied by such Agency.

(d) Banning of Business Dealing shall not be applicable to the Subsidiary company of the Banned Agency provided subsidiary company has not participated on the strength of the Banned Agency. However, in case of a default by a Sub-Contractor, the banning shall be applicable to the Sub-Contractor as well as the Lead Partner of the concerned JV or the Sole bidder as the case may be.

On expiry of the above period of Banning, you may approach…… (Indicate the concerned procurement department), with request for revocation of the order

mentioning inter-alia the steps taken by you to avoid recurrence of misconduct which has led to Banning.

Further if you desire to appeal against this order you may do so within 30 days from the date of issue of this order to the appellate authority as here under:

Appellate Authority : ……

Designation:
Address:
Phone no.:
E-mail :

Yours faithfully,

For & On behalf of NHPC.

Note: Strikeout whichever is not applicable

Appendix –IV

(Format for communication of Appellate Decision on Suspension/Banning Order)

BY REGD. POST/SPEED POST/COURIER

No……….
Date……… To
M/s ……………………
Attn.: Shri ……………..

Sub: Suspension Banning of Business Dealings - Intimation of decision of Appellate Authority **Ref:**
1. Order dated ………….. Placing M/s ……… on Suspension/Banning List by NHPC;
2. Your Appeal reference ………. Dt…….

Dear Sir,

This has reference to the order dt……… placing you on Suspension/Banning List and your appeal petition reference ….. dt…. on the same.

After considering the findings of the Original Authority in order and submissions made by you in your appeal , and the documents/documentary evidences available on record, it has been decided finally that :

- There is no infirmity in the order of the Original Authority, and the allegations stand substantiated and the Suspension/Banning for the period of …… years/month from the date of order, as ordered by the original Authority is upheld,
- Considering your submissions, the order of Suspension/Banning passed by the original authority is upheld, but with a reduction in period of Suspension/Banning for ……… years/months from the date of order of original authority;
- Considering your submissions and the evidence available on record, there is enough justification to annul the order of the original authority.

(*** Incorporate any one of the above as applicable
##In order to make the Communication of Appellate Authority on Banning of Business Dealing Speaking Order (reasoned order), the fact that the representation of the agency has been considered and reference of grounds brought forward by the Agency in his defense and if any opportunity of personal hearing has been given to the Agency as a part of principle of natural justice shall invariably be mentioned in the communication, The order for Banning should also contain the reasons with detailed justification for conclusion of decision to Ban the Agency. Also the fact that if no sufficient ground has been furnished shall invariably be indicated in the final communication to the Agency. In case the option for Banning of Agency or reduction of Time Period for Banning of Agency is exercised then the above order shall mention the grounds considering violation of any provision of Integrity Pact, any ground mentioned in Guidelines of Banning of Business Dealings, default by the agency under fraudulent or any unethical practices and/or violation of any provision of Tender/Contract Condition having serious implications.)

Yours faithfully,

For & On behalf of NHPC.

Annexure-III

GUIDELINES FOR TA/DA APPLICABLE TO THE GST AUDITORS IN NHPC LIMITED

The travelling and daily allowances for the representatives of audit firms shall be regulated based on actual claims and will be subject to the following:

Partners:	Entitlement equal to General Manager of NHPC
Qualified Assistants:	Entitlement equal to Senior Manager of NHPC
Other Assistants:	Entitlement equal to Assistant Manager of NHPC

i) The partners of the firm will be eligible to accommodation charges and daily allowance as applicable to General Manager of the Company under TA Rules.

ii) Qualified Cost Accountant including Junior Partners drawing salary only will be eligible to accommodation charges and daily allowance as applicable to Senior Manager of the Company under TA rules.

iii) Audit Assistants employed by the firm will be eligible to accommodation charges and daily allowance as applicable to Assistant Manager of the Company under TA rules.

iv) In case Auditors do not want to avail Company's Guest House facility, Hotel accommodation, wherever availed shall be regulated as per the entitlement.

Relevant Extracts from TA Rules of the Company applicable to the Officers of the level of General Manager/Senior Manager/Assistant Manager as furnished below:

(Amount in Rs.)

	Partner	Qualified Asst/CMA	Other Assist.
1. Accommodation:	(G.M. level)	(S.M. level)	(A.M. level)
(a) X Class Cities	14000	9000	5000
(b) Y Class Cities	11200	7200	4000
(c) Z Class Cities	8960	5760	3200
2. Daily Allowance	2100	2000	1450
3. Composite Daily Allowance	2600	2500	1800

Note: Composite Daily Allowance (Sl.no.3 above) will be admissible in lieu of Sl.no. 1 & 2 above where own lodging arrangements are made, which are not borne by the Company.

If lodging and boarding both are provided by the Company at guest houses at units/projects, DA admissible will be 25% of the Composite Daily Allowance.

4. Journey Entitlement:

(a) Senior Partners/Proprietor/Other Partners & Qualified Assistants of the Firm

By air or by rail in AC-I Tier
Where stations are not connected by rail, actual taxi fare / by own car Rs.16/Km

(b) Other Assistants

By air or by rail in AC-II Tier
Where stations are not connected by rail; single seat in taxi limited to Rs. 13.00 per Km or actual bus fare.

5. Conveyance Charges:

Actual Conveyance charges from residence to Railway station/Airport/Bus Stand and vice versa both for HQ and Tour Station will be admissible as under:

Partners/Qualified staff	:Actual Taxi Fare / by own car Rs.16/Km
Audit Assistants	:Actual charges (Taxi/hired vehicle/own car) limited to Rs. 13.00 per Km in later case.

In future whenever TA/DA rates of NHPC officers are revised, the same shall be applicable to the representatives of audit firms as per categorization mentioned above.

******

Annexure-IV

ECS –FORM

NHPC Limited
ELECTRONIC CLEARING SERVICE (CREDIT CLEARING)
(PAYMENT TO BIDDER THROUGH CREDIT CLEARING MECHANISM)

No. :

1. NAME OF FIRM : ________________________________

a) Address : ________________________________

b) Phone/Mobile No. : ________________________________

2. PARTICULARS OF BANK ACCOUNT OF FIRM:

A. BANK NAME : ________________________________

B. BRANCH NAME Address : ________________________________

____

Telephone No. : ________________________________

C. IFSC code of the Bank: ________________________________
(For payments through RTGS)

D. ACCOUNT TYPE: ________________________________
(S.B. Account/Current Account or Cash Credit with Code 10/11/13):

E. ACCOUNT NUMBER: ________________________________
(As appearing on the Cheque Book)

I hereby declared that the particulars given above are correct and complete. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information, I would not hold the user Company responsible.

Date:

(……………………………….)
Signature and seal of the firm

Certified that the particulars furnished above are correct as per our records.
(Bank's Stamp)

Date:

(……………………………….)
Signature of the Authorised Official from the Bank

<u>Annexure-V</u>

Name of Work:- Empanelment of Firms/LLPs of Chartered Accountants/Cost & Management Accountants for appointment as GST Auditors for the Financial Year FY 2025-26 to 2028-29 .

Declaration regarding Class-I local supplier under Public Procurement (Preference to Make in India) order**:**

Item Description	Country of Origin	% of Local Content
Empanelment of Firms/LLPs of Chartered Accountants/Cost & Management Accountants for appointment as GST Auditors s for the Financial Year FY 2025-26 to 2028-29	India	More than 60%

Annexure-VI

Bidder's Declaration

[Format for declaration by the bidder]

I/ We, M/s ____ (Name of Bidder) hereby certify that proceedings for insolvency under the Insolvency and Bankruptcy code 2016, or as amended from time to time, have not started, against us.

Further, while submitting the bid or during the period of evaluation of bids or any time before the award of work, we shall inform NHPC regarding any admission of application for corporate insolvency resolution process by the Adjudicating Authority under the IBC 2016 against bidder.

(Seal & Signature of Bidder)

Note: This 'Declaration' should be on the letter head of Bidder.

Annexure-VII

Appendix A

Sl. No.	Name of Partner	Membership No.	Date of joining as a Partner	Date of Issue of Certificate of Practice	Date of Fellow Membership

.
Note: - Copy of Partnership Deed / Relevant Document issued by the Institute/available at Institute's site and copy of Certificate of Practice of each partner are to be enclosed

Appendix B

Sl. No.	Name of Company	Annual Turnover of Auditee Company	F.Y. for which GST Audit Conducted

Note: Copy of Letter of Award along with Completion certificate in support of completing such assignment, including proof of payment as per Form 26AS for the relevant year are to be provided.

Annexure-II-A

Guidelines on Banning Business Dealings

1.0 Introduction

1.1 NHPC Limited (NHPC) deals with Agencies viz. parties/ contractors/ suppliers/ bidders, who are expected to adopt ethics of highest standards and a very high degree of integrity, commitments and sincerity towards the work undertaken. It is not in the interest of NHPC to deal with Agencies who commit deception, fraud or other misconduct in the tendering process and/or during execution of work undertaken. NHPC is committed for timely completion of the Projects within the awarded value without compromising on quality.

1.2 Since suspension/ banning of business dealings involves civil consequences for an Agency concerned, it is incumbent that adequate opportunity of hearing is provided and the explanation, if tendered, is considered before passing any order in this regard keeping in view the facts and circumstances of the case.

2.0 Scope

2. 1 NHPC reserves its rights to remove from list of approved suppliers / contractors (if such list exists) or to Suspend/Ban Business Dealings if any Agency has been found to be non / poor performing or have committed misconduct or fraud or anything unethical or any of its action(s) which falls into any such grounds as laid down in this policy.

2.2 The procedure of (i) Removal of Agency from the List of approved suppliers / contractors; (ii) Suspension and (iii) Banning of Business Dealing with Agencies, has been laid down in these guidelines.

2.3 These guidelines shall apply to all the units of NHPC.

2.4 These guidelines shall not be applicable in Joint Venture, Subsidiary Companies of NHPC unless they are assignees, successors or executor.

2.5 The suspension/banning shall be with prospective effect, i.e. future business dealings.

3.0 Definitions

In these Guidelines, unless the context otherwise requires:

*i) **"Agency /Party / Contractor / Supplier / Bidders/Vendors"** shall mean and include a public limited company or a private limited company, a joint Venture, Consortium, HUF, a firm whether registered or not, an individual, cooperative society or an association or a group of persons engaged in any commerce, trade, industry, etc. "Party / Contractor/ Supplier / Bidder/Vendor" in the context of these guidelines is indicated as 'Agency'.*

*ii) **"Unit"** shall mean the Corporate Office, Project/ Power Station/ Regional Office/ Liaison Office or any other office of NHPC.*

*iii) "**Competent Authority"** and '**Appellate Authority'** shall mean the following:*

a) For works awarded/under Tendering from corporate office (falling in the competency of CMD /Board of Directors)

- Competent Authority: CMD
- Appellate Authority : Board of Directors

b) For works awarded/under Tendering from Corporate Office/Projects/ Power Stations/ Regional Offices/Liaison Offices (falling in the competency of Director /Executive Director)

- Competent Authority: Concerned Director/Executive Director as the case may be

- Appellate Authority: CMD /Concerned Director as the case may be

c) For works awarded/under Tendering from Corporate Office / Regional Offices / Projects/ Power Stations/ Liaison Offices (falling in the competency of GM and below)

- Competent Authority in case of works awarded/under Tendering from Corporate Office/Regional office shall be GM of the concerned division as the case may be.

- Competent Authority: Head of the Unit not below the rank of General Manager
- Appellate Authority: Next higher authority

iv) **"Investigating Committee"** shall mean a Committee appointed by Competent Authority to conduct investigation.

4.0 Initiation of Suspension /Banning

Action for Suspension / Banning Business Dealings with any Agency shall be initiated by the department responsible for invitation of Bids/Engineer-in-charge after noticing the irregularities or misconduct on the part of Agency concerned. Besides the concerned department, Vigilance Department of each Unit/ Corporate Vigilance may also be competent to initiate such action.

5.0 Suspension of Business Dealings.

5.1 If the conduct of any Agency dealing with NHPC is under investigation, the Competent Authority may consider whether the allegations (under investigation) are of a serious nature and whether pending investigation, it would be advisable to continue business dealing with the Agency. If the Competent Authority, decides that it would not be in the interest to continue business dealings pending investigation, it may suspend business dealings with the Agency. The order of suspension would operate for a period not more than six months and may be communicated to the Agency as also to the Investigating Committee. The Investigating Committee may ensure that their investigation is completed and whole process of final order is over within such period. However if the investigations are not completed within six months, the investigation committee shall put up the proposal to the competent authority for approval of extension of time maximum up to further three months with in which the committee shall conclude the proceedings.

5.2 The order of suspension shall be effective throughout NHPC in case of work falling in the Competency of CMD/ Board of Directors/Directors, in case of work falling in the competency of Executive Director suspension shall be effective throughout Region /Corporate office (in case the works awarded/under Tendering from Corporate office). In case of work falling in the competency of HOP or below suspension shall be effective throughout the Project/Power Station and attached liaison offices/units and in case of work falling under the competency of CGM and below at Corporate office suspension shall be effective at Corporate office. During the period of suspension, no business dealing shall be held with the Agency.

5.3 If the Agency concerned asks for detailed reasons of suspension, the Agency may be informed that its conduct is under investigation. It is not necessary to enter into correspondence or argument with the Agency at this stage.

5.4 It is not necessary to give any show-cause notice or personal hearing to the Agency before issuing the order of suspension.

5.5 The format for intimation of suspension of business dealing is placed at **Appendix– I**

6.0 Ground on which Banning of Business Dealings can be initiated

6.1 If the security consideration, including questions of loyalty of the Agency to NHPC so warrants;

6.2 If the director /owner of the Agency, proprietor or partner of the firm, is convicted by a Court of Law for offences involving moral turpitude in relation to its business dealings with the Government or any other public sector enterprises, during the last five years;

6.3 If the Agency has resorted to Corrupt, Fraudulent, Collusive, Coercive practices including misrepresentation of facts and violation of the any provisions of the Integrity Pact provided in the Contract.

6.4 If the Agency uses intimidation / threatening or brings undue outside pressure on NHPC or its official for acceptance / performances of the job under the contract;

6.5 If the Agency misuses the premises or facilities of NHPC, forcefully occupies or damages the NHPC's properties including land, water resources, forests / trees or tampers with documents/records etc.

6.6 If the Agency does not fulfil the obligations as required under the Contract and Violates terms & conditions of the contract which has serious affect for continuation of the Contract.

6.7 If the work awarded to the agency has been terminated by NHPC due to poor performance of the contract in the preceding 5 years.

6.8 If the Central Vigilance Commission, Central Bureau of Investigation or any other Central Government investigation Agency recommends such a course in respect of a case under investigation or improper conduct on agency's part in matters relating to the Company (NHPC) or even otherwise;

6.9 On any other ground upon which business dealings with the Agency is not in the public interest.

6.10 If business dealings with the Agency have been banned by the Ministry of Power, Government of India OR any PSU/ any other authority under the MOP if intimated to NHPC or available on MOP Website, the business dealing with such agencies shall be banned with immediate effect for future business dealing except banning under Integrity Pact without any further investigation.

(Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealing for any good and sufficient reason).

7.0 Procedure for Banning of Business Dealings

7. 1 An Investigating Committee shall be constituted by the authority competent to Ban the dealing comprising members from Engineering/Indenting department (convener), Finance, Law and Contract. The level of the committee members shall be CGM and above for works falling in the competency of CMD/Board of Directors, General Manager and above for the works falling in the competency of Director/ Executive Director and DGM/SM with at least one member of the level of General Manager for works falling in the competency of CGM and below.

7.2 The order of Banning of Business Dealings shall be effective throughout the NHPC. During the period of Banning of Business Dealings, no Business Dealing shall be held with the Agency.

7.3 The functions of Investigating Committee in each Unit to be appointed by the competent authority in line with para 3 (iii) shall, inter-alia include:

a) To study the report of the department responsible for invitation of bids and decide if a prima-facie case for banning exists, if not, send back the case to the Competent Authority.

b) To recommend for issue of show-cause notice (after vetting by legal deptt.) to the Agency by the concerned department as per clause 7.4 “Show Cause Notice”.

c) To examine the reply to show-cause notice and call the Agency for personal hearing, if required.

d) To submit final recommendations to the Competent Authority for banning or otherwise including the period for which the ban would be operative considering the implications for NHPC on account of the act/omission on the part of the agency, intention of the agency as established from the circumstances of the case etc.

7.4 Show Cause Notice

Once the proposal for issuance of Show Cause Notice is approved by the Competent Authority, a ‘Show Cause Notice’ (as per format at Appendix-II of these guidelines) shall be issued to the delinquent Agency by the Competent Authority or by a person authorized by the Competent Authority for the said purpose. The Agency shall be asked to submit the reply to the Show Cause Notice within 15 days of its issuance. Further, the Agency shall be given an opportunity for Oral hearing to present its case in person, if it so desires, and the date for Oral Hearing shall necessarily be indicated in the

Show Cause Notice.

The purpose of issuing the Show Cause Notice is only that the Agency concerned shall be given an opportunity to explain their stand before any action is taken. The grounds on which action is proposed to be taken shall be disclosed to the Agency inviting representation and after considering that representation, orders may be passed. Such orders require only the satisfaction of the authority that passed the final orders.

If the Agency requests for inspection of any relevant document in possession of NHPC, necessary facility for inspection of documents may be provided.

During the conductance of oral hearing, only the regular duly authorized employees of Agency will be permitted to represent the Agency and no outsider shall be allowed to represent the Agency on its behalf.

Reply to the Show Cause Notice given by the Agency and their submissions in oral hearing, if any, will be processed by the Committee for obtaining final decision of the Competent Authority in the matter.

In case, no reply to Show Cause Notice is received from the Agency within stipulated time, further reminder shall be given with further period of 10 days thereafter if no reply is received action for processing ex-parte against the concerned Agency shall be initiated.

7.5 Speaking Order

The speaking order (reasoned order) for banning the business dealing with the Agency shall be issued by the Competent Authority or by a person authorized for the said purpose.

The decision regarding banning of business dealings taken after the issue of a Show Cause Notice and consideration of representation, if any, in reply thereto, shall be communicated to the Agency concerned along with a reasoned order. The fact that the representation has been considered shall invariably be mentioned in the communication. Also the fact that if no reply was received to the Show Cause Notice shall invariably be indicated in the final communication to the Agency. The format for intimation of banning of business dealing is placed at **Appendix– III.**

7.6 Period of banning

In case banning is processed for violation of provisions of Integrity pact or due to corrupt or fraudulent practices, the Competent Authority shall decide on the period of banning on case to case basis depending on the gravity of the case and considering the implications for NHPC on account of the act/omission on the part of the Agency, intention of the Agency as established from the circumstances of the case etc. The period of banning shall not be less than 6 months and shall not exceed 2 years and in case termination of contract due to poor performance the period of banning shall be for 5 years. For contracts awarded to JV/Consortium, a constituent of the JV shall be permitted to participate in the bidding process if it has not been banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been banned in Past. In case if the Joint Venture which has been banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

In case the information/documents submitted by Agency in competing for the tender found to be false/forged then NHPC, without prejudice to any other rights or remedies it may possess, shall recover from Agency the cost incurred in carrying out physical assessment for establishing veracity of such information/documents. In case Agency refuses to reimburse such cost to NHPC then banning period of Agency shall be extended by another one year.

7.7 Effect of Banning

As far as possible, the existing ongoing contract(s) with the Agency may continue unless the Competent Authority, having regard to the circumstances of the case, decides otherwise, keeping in view contractual and legal issues which may arise thereof. In case the existing Contracts are allowed to continue, the suspension/Banning of Business Dealing along with default of the Contractor shall be recorded in the experience certificate issued for the work.

The Agency, (after issue of the order of banning of business dealings) would not be allowed to participate in any future tender enquiry and if the Agency has already participated in tender process as stand-alone OR constituent of joint venture and the price bids are not opened, his techno-commercial bid will be rejected and price bid will be returned unopened. However, where the price bids of Agency have been opened prior to order of banning, bids of Agency shall not be rejected and tendering process shall be continued unless Competent Authority having regard to the circumstances of the case decides otherwise keeping in view the Contractual, Legal issues which may arise thereafter. However, in case the suspension /Banning is due to default of an Agency for the provisions under Integrity Pact and the Agency happens to be Lowest Bidder (L1), the tendering process shall be annulled and fresh tenders shall be invited.

During the Suspension/ Banning period, if it is found at any stage that Agency has participated in tender enquiry under a different name then such Agency would immediately be debarred from the tender/contract and its Bid Security/Performance Security would be forfeited. Payment, if any, made shall also be recovered.

After Suspension/ Banning order, the Suspended/ Banned Agency shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further, if the Suspended/ Banned agency is an approved Sub-Vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work order/Purchase order/Contract on the Suspended/ Banned agency as a Sub-Vendor /Sub-Contractor after the date of Suspension/ Banning even though the name of the party has been approved as a Sub-Vendor /Sub-Contractor earlier.

There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been banned provided the Equipment has been supplied by such Agency.

Banning of business dealing shall not be applicable to the Subsidiary Company of the

Banned agency provided subsidiary company has not participated on the strength of the Banned agency. However, in case of a default by a Sub-Contractor, the banning shall be applicable to the Sub-Contractor as well as the Lead Partner of the concerned JV or the Sole bidder as the case may be.

7.8 Hosting at NHPC website

The concerned unit shall forward the name and details of the Agency (ies) banned along with period and reasons of banning to IT&C Division of Corporate Office for displaying the same on the NHPC website.

8.0 Appeal against the Decision of the Competent Authority.

The Agency may file an appeal against the order of the Competent Authority banning of business dealing before Appellate Authority. Such an appeal shall be preferred within 30 (Thirty) Days from the date of receipt of the order of banning of business dealing. Appellate Authority would consider the appeal if convinced may constitute another committee for further investigation. The investigation Committee constituted by the Appellate Authority shall study the report of the previous investigating committee and reply submitted by the Agency while filing its case for appeal and call the Agency for personal hearing, if requested by the Agency. Based on the recommendation of the committee Appellate Authority shall pass appropriate Speaking (Reasoned) order in line with Sub-Para 7.5 above which shall be communicated to the Agency as well as the Competent Authority (as per format enclosed as **Appendix-IV** with these guidelines).

9.0 Circulation of the names of Agencies with whom Business Dealings have been banned

The name of the concerned banned agency shall also be shared with MOP and other PSU in the sector and all the units of NHPC.

The provisions of this policy supersede and will have overriding effect on all earlier guidelines, procedures & system issued for the similar purpose.

Appendix –I

(Format for Intimation of Suspension of business dealing)

BY REGD. POST/SPEED POST/COURIER

No………. Date………

To

M/s ………………………

Attn.: Shri ………………..

Sub: Intimation of Suspension of Business Dealings

Dear Sir,

Whereas the work of ……………. was awarded to your firm vide letter of award no …dt….. amounting to Rs. …………. OR In response to NHPC NIT (e-tender / physical tender) no ………dt………..you have submitted your bid. (strike out whichever is not applicable)

Whereas the conduct of your firm in respect of the following is under investigation:

Brief of the default

"Whereas the Competent Authority prima facie considered the allegations (under investigation) are of a serious nature and decided pending investigation, it is not in the interest of the corporation to continue business dealing with your firm

This order shall have the following effects:

(i) Further business dealings with your firm is Suspended within Region/Project/Unit/wide NHPC. The order of Suspension is effective with immediate effect and would operate for a period of six months or till the investigation is completed and whole process of final order is over within such period. However, if investigations are not completed in six months' time, the Competent Authority may extend the period of Suspension

(ii) During the period of Suspension, no business dealing shall be held with your firm. No enquiry / bid / tender shall be issued to your firm nor will the bids submitted by your firm be entertained.

(iii) In cases where tenders have already been issued to you and price bids are yet to be opened, the Price Bid submitted by you shall not be opened and BG/EMD, if any, submitted by you shall be returned.

(iv) In cases where tenders have already been issued to you and Price Bids have already been opened, the tendering process shall be continued

(v) In case of ongoing contracts between you & NHPC, (including cases were contract has already been awarded before the issue of Suspension order) you will be required to continue with the execution and perform as per terms of the contract.

(vi)(a) In case the Firm is in Joint Venture the following would also be applicable:

i) **Participation of Agency in Joint Venture**
Tenders in which your firm has been proposed as Joint Venture Partner by any of the bidders and price bids have been opened prior to Suspension of your firm in such cases the tendering process shall not be annulled on this ground and the Agency shall be permitted to continue as Partner in the Joint Venture for such bidding. However where event of Price Bid opening has not taken place prior to Suspension/Banning of Agency then in such case Agency shall not be permitted to participate as Partner in the Joint Venture.

ii) **Banning of joint Venture:**
As the Joint Venture is Banned, your firm intends to bid as Partner(s) of Joint Venture in bidding process then it shall be permitted to participate in the bidding process if it has not been Banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been Banned in Past. In case if the Joint Venture which has been Banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the Banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

(b) Your firm shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further, if your firm is an approved Sub-vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work order/Purchase order/Contract on your agency as a Sub-Vendor/Sub-Contractor after the date of Suspension/ Banning even though the name of the party has been approved as a Sub-Vendor/Sub-Contractor earlier.

(c) There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been Banned provided the Equipment has been supplied by such Agency.

(d) Banning of business dealing shall not be applicable to the Subsidiary company of the Banned agency provided subsidiary company has not participated on the strength of the Banned agency.

On expiry of the above period of Suspension/Banning, you may approach…… (Indicate the concerned procurement department), with request for revocation of the order mentioning inter-alia the steps taken by you to avoid recurrence of misconduct which has led to Suspension.

Yours faithfully,

For & On behalf of NHPC.

Note: Strike out whichever is not applicable

Appendix –II

(Format of Show Cause Notice)

BY REGD. POST/SPEED POST/COURIER

No………….
Date………….
To
M/s …………………………….
……………………………..………
Attn.: Shri ………………..

Sub: Show Cause Notice

Ref :

Dear Sir,

You are hereby required to Show Cause in writing within 15 days from the date hereof why Business Dealing with your firm should not be banned / your firm is placed in the Banning List (as the case may be) and be debarred from entering into any contracts with NHPC for the following reasons:

(Give Reasons)

Your reply (if any) should be supported by documents and documentary evidence which you wish to rely in support of your reply. In case you desire to present your case in person to NHPC, a personal hearing shall be conducted on………… at ………..hrs. for which prior intimation be furnished to this office. Should you fail to reply to this Show Cause Notice within the time and manner aforesaid, it will be presumed that you have nothing to say and we shall proceed accordingly.

Your reply, if any, and the documents / documentary evidence given in support shall be taken into consideration prior to arriving at a decision.

Yours faithfully,

For & On behalf of NHPC.

Appendix –III

(Format for Intimation of Banning of Business Dealing)
BY REGD. POST/SPEED POST/COURIER

No………. Date………

To
M/s ………………………
Attn.: Shri ………………..
Sub: Intimation of Suspension of Business Dealings

Dear Sir,
Whereas the work of …………. was awarded to your firm vide letter of award no …dtd….. amounting to Rs. …………. OR In response to NHPC NIT (e-tender / physical tender) no ………dt………..you have submitted your bid. (strike whichever is not applicable)
Whereas the Competent Authority had prima facie considered the allegations as detailed below are of a serious nature and decided to conduct investigation.
" Brief of the Default may be mentioned"
Whereas show cause notice vide no … dtd…..was served upon you. (whereas in spite of the opportunity given to you, you failed to submit the reply to the show cause notice within the time period mentioned there upon or further extended period, if any). Whereas you submitted the reply along with documents vide your letter no. ______dt. __________and presented your case in the personal hearing dated …………… (if any). After considering the allegations made in the show cause notice, your reply to the show cause notice documents/documentary evidence in support thereof and personal hearing dated ……………………….(if any), it has been decided to Ban the Business Dealing with you and you are hereby debarred from entering into contracts with NHPC.
(In order to make the Intimation of Banning of Business Dealing Speaking Order (reasoned order), the issue of a Show Cause Notice and consideration of representation in reply to show cause notice , opportunity of personal hearing, if any, shall be communicated to the Agency concerned along with a reasoned order. The order for Banning should also contain the reasons with detailed justification for conclusion of decision to Ban the Agency. Also the fact that if no reply to the Show Cause Notice was received or request for personal hearing was not made shall invariably be indicated in the communication to the Agency. The above order shall mention the grounds considering violation of any provision of Integrity Pact, any ground mentioned in Guidelines of Banning of Business Dealings, default by the agency under fraudulent practice / or any unethical practice and/or violation of any provision of Tender/Contract Condition having serious implications.)

This order shall have the following effects:
i) Further business dealings with your firm is banned with immediate effect. The order of Banning would operate for a period of …….years/month Competent Authority may extend the period of Banning.
ii) During the period of Banning, no Business Dealing shall be held with your firm. No Enquiry / Bid / Tender shall be issued to your firm nor will the bids submitted by your firm be entertained.
iii) In cases where tenders have already been issued to you and Price Bids are yet to be opened, the Price Bid submitted by you shall not be opened and BG/EMD, if any, submitted by you shall be returned.

iv) In cases where tenders have already been issued to you and price bids have already been opened, the Tendering Process shall be continued.

(v) In case of ongoing contracts between you & NHPC, (including cases where contract has already been awarded before the issue of Banning order) you will be required to continue with the execution and perform as per terms of the contract.

(vi) (a) In case the Firm is in Joint Venture the following would also be applicable:

i) **Participation of Agency in Joint Venture**
Tenders in which your firm has been proposed as Joint Venture Partner by any of the bidders and price bids have been opened prior to Banning of your firm in such cases the tendering process shall not be annulled on this ground and the Agency shall be permitted to continue as Partner in the Joint Venture for such bidding. However where event of price bid opening has not taken place prior to Banning of Agency then in such case Agency shall not be permitted to participate as Partner in the Joint Venture.

ii) **Banning of joint Venture:**
As the Joint Venture is banned, your firm intends to bid as Partner(s) of Joint Venture in bidding process then it shall be permitted to participate in the bidding process if it has not been banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been banned in Past. In case if the Joint Venture which has been banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

(b) Your firm shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further if your firm is an approved Sub-vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work Order/Purchase Order/Contract on your agency as a Sub-Vendor/Sub-Contractor after the date of Banning even though the name of the party has been approved as a Sub-Vendor/Sub-Contractor earlier.

(c) There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been banned provided the Equipment has been supplied by such Agency.

(d) Banning of Business Dealing shall not be applicable to the Subsidiary company of the Banned Agency provided subsidiary company has not participated on the strength of the Banned Agency. However, in case of a default by a Sub-Contractor, the banning shall be applicable to the Sub-Contractor as well as the Lead Partner of the concerned JV or the Sole bidder as the case may be.

On expiry of the above period of Banning, you may approach…… (Indicate the concerned procurement department), with request for revocation of the order

mentioning inter-alia the steps taken by you to avoid recurrence of misconduct which has led to Banning.

Further if you desire to appeal against this order you may do so within 30 days from the date of issue of this order to the appellate authority as here under:

Appellate Authority : ……

Designation:
Address:
Phone no.:
E-mail :

Yours faithfully,

For & On behalf of NHPC.

Note: Strikeout whichever is not applicable

Appendix –IV

(Format for communication of Appellate Decision on Suspension/Banning Order)

BY REGD. POST/SPEED POST/COURIER

No……….
Date……… To
M/s ……………………
Attn.: Shri ……………..

Sub: Suspension Banning of Business Dealings - Intimation of decision of Appellate Authority **Ref:**
1. Order dated ………….. Placing M/s ……… on Suspension/Banning List by NHPC;
2. Your Appeal reference ………. Dt…….

Dear Sir,

This has reference to the order dt……… placing you on Suspension/Banning List and your appeal petition reference ….. dt…. on the same.

After considering the findings of the Original Authority in order and submissions made by you in your appeal , and the documents/documentary evidences available on record, it has been decided finally that :

- There is no infirmity in the order of the Original Authority, and the allegations stand substantiated and the Suspension/Banning for the period of …… years/month from the date of order, as ordered by the original Authority is upheld,
- Considering your submissions, the order of Suspension/Banning passed by the original authority is upheld, but with a reduction in period of Suspension/Banning for ……… years/months from the date of order of original authority;
- Considering your submissions and the evidence available on record, there is enough justification to annul the order of the original authority.

(*** Incorporate any one of the above as applicable
##In order to make the Communication of Appellate Authority on Banning of Business Dealing Speaking Order (reasoned order), the fact that the representation of the agency has been considered and reference of grounds brought forward by the Agency in his defense and if any opportunity of personal hearing has been given to the Agency as a part of principle of natural justice shall invariably be mentioned in the communication, The order for Banning should also contain the reasons with detailed justification for conclusion of decision to Ban the Agency. Also the fact that if no sufficient ground has been furnished shall invariably be indicated in the final communication to the Agency. In case the option for Banning of Agency or reduction of Time Period for Banning of Agency is exercised then the above order shall mention the grounds considering violation of any provision of Integrity Pact, any ground mentioned in Guidelines of Banning of Business Dealings, default by the agency under fraudulent or any unethical practices and/or violation of any provision of Tender/Contract Condition having serious implications.)

Yours faithfully,

For & On behalf of NHPC.